

EXHIBIT B

DELPHI CORPORATION

**SUMMARY OF PROFESSIONAL
 TIME CHARGES AND FEES BY TIME DETAIL CATEGORY
 FOR THE PERIOD
 JUNE 1, 2007 THROUGH SEPTEMBER 30, 2007**

EXHIBIT B

Listed below are the hours incurred and associated time charges for each time detail category.

Time Detail Category	June 1, 2007 through September 30, 2007		Cumulative ²
	Hours	Fees	
Accounting/Auditing	-	\$ -	-
Asset Analysis and Recovery	-	\$ -	-
Asset Disposition	20.0	12,832	43.1 25,455
Business Analysis	692.8	402,186	2,275.9 1,221,681
Business Operations	372.5	226,490	908.5 528,725
Case Administration	4.2	2,798	142.5 61,070
Claims Administration and Objections	64.5	34,620	497.8 206,196
Corporate Finance	93.2	61,624	332.9 209,049
Data Analysis	104.4	43,858	643.9 305,152
Employee Benefits/Pensions	-	-	115.1 54,519
Fee/Employment Applications	94.0	26,266	334.1 95,466
Fee/Employment Objections	-	-	30.3 18,106
Financing	39.5	19,020	77.3 42,214
Litigation	-	-	-
Litigation Consulting	-	-	-
Meetings of Creditors	123.5	77,515	471.9 293,392
Plan and Disclosure Statement	96.7	62,454	96.7 62,454
Reconstruction Accounting	-	-	-
Relief from Stay Proceedings	-	-	-
Tax Issues	45.3	28,978	92.1 55,088
Travel ¹	16.0	5,180	70.0 21,510
Valuation	-	-	-
TOTALS:	1,766.6	\$ 1,003,821	6,132.1 \$ 3,200,077
Hours and Fees from October 19, 2005 through September 30, 2006			12,453.0 \$ 5,756,736 ³
Total Hours and Fees	1,766.6	\$ 1,003,821	18,585.1 \$ 8,956,863
Total Expenses		\$ 9,299	\$ 203,042
Total Fees and Expenses Due		\$ 1,013,120	\$ 9,159,905

¹This reflects non-working travel time voluntarily limited to a maximum of 2.0 hours per trip and billed at half rate.

²Cumulative for the category codes put in place by the Fee Committee as of October 1, 2006.

³Cumulative total to October 1, 2006 (prior to category code changes put in place by the Fee Committee).